



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-19-010 "Levy rate calculations;"

WAC 458-19-015 "Assessor to determine one hundred six percent levy limit – Exceptions;" and

WAC 458-19-020 "One hundred six percent limit – Method of calculation."

Date last reviewed: **September 1998**

Current Reviewer: **Kim M. Qually**

Date current review completed: **December 21, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

YES ☐ **NO** ☒

1. Briefly describe the subject matter of the rule(s):

WAC 458-19-010 explains who in the various taxing districts is responsible for setting individual levy rates: that is, individual taxing districts, joint taxing districts, and inter-county rural library districts.

WAC 458-19-015 identifies who sets the levy limit for inter-county rural library districts and the state.

WAC 458-19-020 explains the methods used to calculate the levy limit for the state levy and for taxing districts other than the state.

2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:

| YES | NO | |
|----------|----------|---|
| X | | Are there any statutory changes subsequent to the previous review of this rule that should be incorporated? |
| | X | Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? |
| | X | Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? |



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| | X | Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule? |
| | X | Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule? |
| | X | Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? |

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

With the passage of Referendum 47 and Initiative 747, the levy limits have been changed. Also, no taxing district may now levy more than the amount statutorily prescribed unless the taxing district adopts a separate ordinance or resolution that specifically authorizes an increase in terms of both percentage and dollars (See RCW 84.55.120). The new role of the taxing districts needs to be addressed in the consolidated rule proposed under the prior rule review(s).

2. **Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should **be** addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

As previously recommended these three rules should be consolidated. The expanded role and duties of the taxing district(s) should be included into the amended rule.

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.55.010 “Limitations prescribed;”

RCW 84.55.0101 “Limit factor – Authorization for taxing district to use one hundred one percent or less 0 Ordinance of resolution;”

RCW 84.55.120 “Public hearing – Taxing district’s revenue sources – Adoption of tax increase by ordinance or resolution;” and

Chapter 84.55 RCW “Limitations upon regular property taxes.”

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**



Administrative Decisions (e.g., WTDs): **None**

Attorney General's Opinions (AGOs): **None**

Other Documents: **None**

5. Review Recommendation:

- ☒ **Amend**
- ☐ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- ☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

These three rules all deal with the taxing authorities responsible for setting the levy limit for the various taxing districts. One rule would provide local taxing officials and taxpayers with a single source of complete information. The content of the new consolidated rule should reflect the changes to levy limits brought forth in Referendum 47 and Initiative 747.

6. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

_____ 1



_____ 2
_____ 3
_____ 4